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MEMO ENDORSED

May 9, 2007

VIA REGULAR MAIL

Honorable Charles L. Brieant
United States District Court
Southern District of New York
300 Quarropas Street
White Plains, NY 10601

Re: Sinkov v. Smith
07 Civ 2866 (CLB) (MDF)

Dear Honorable Sir:

We represent Americor, Inc., in the above matter.

Enclosed please find a fully executed Stipulation Extending Time for Americor Inc., to respond to plaintiffs' complaint through and including June 1, 2007.

We respectfully request that your Honor "so order" the Stipulation.

Respectfully submitted,

WILSON, ELSER, MOSKOWITZ, EDELMAN & DICKER LLP

Richard S. Oelsner
Richard S. Oelsner
(RSO 0771)

RSO:red

cc: Lovett & Gould, LLP – via facsimile – 914-428-8916
222 Bloomingdale Road
White Plains, New York 10605
Attention: Jane Gould, Esq.

James Randazzo, Esq. – via facsimile – 914-741-2920
Santangelo Randazzo & Mangone LLP
151 Broadway
Hawthorne, New York 10532

*The time we then which Amercor Inc may move
or answer is enlarged as requested to June 1, 2007
May 10, 2007
SO ORDERED
Charles Brieant
USDC*

not enclosed!